



To file for a refund, you must claim at least \$60. Rather than apply for a refund permit, you may take credit on your Iowa income tax return in some instances.

Date of first invoice to be claimed: \_\_\_\_/\_\_\_\_/\_\_\_\_

**Note:** Complete both pages of this application. Incomplete applications delay processing.

**I. Location Name/Address**

Federal Employer Identification Number (FEIN): If you have applied but not yet received an FEIN, write "applied for "

Social Security Number (SSN): \_\_\_\_\_

Legal name: \_\_\_\_\_

Trade name: \_\_\_\_\_

Street address: \_\_\_\_\_

Must be a street address. Do not write PO Box.

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP+4: \_\_\_\_\_

IA county name: \_\_\_\_\_ IA county #: \_\_\_\_\_

A list of Iowa counties is available online at [www.iowa.gov/tax](http://www.iowa.gov/tax)

Phone #: \_\_\_\_\_ Ext: \_\_\_\_\_

Fax #: \_\_\_\_\_

Email: \_\_\_\_\_

**II. Mailing Name/Address**

If your mailing address is different than the location of your business, complete this section.

Name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP+4: \_\_\_\_\_

Phone #: \_\_\_\_\_ Ext: \_\_\_\_\_

Fax #: \_\_\_\_\_

Email: \_\_\_\_\_

**III. Type of Ownership (check one)**

- ☐ Sole proprietor      ☐ Government  
☐ Corporation      ☐ Association  
☐ Partnership  
☐ Limited liability co (LLC) filing on corporation,  
S corporation, or partnership income return  
☐ LLC filing on individual income return.

For Office Use Only

**IV. Types of Refund Permits**

Check all that apply:

- ☐ 21 Agricultural Production  
☐ 31 Federal Government  
☐ 32 State Government  
☐ 33 Other Political Subdivision (county, city, public school)  
☐ 35 Regional Transit System  
☐ 36 Native American Tribe  
☐ 41 Contract Carrier  
☐ 51 Commercial Fishing  
☐ 52 Home Heating  
☐ 53 Extract/Process Natural Deposits  
☐ 54 Denaturing Alcohol  
☐ 60 Commercial:

Check the appropriate boxes below:

- ☐ Reefer Unit  
☐ Pumping Credits – dry products  
☐ Pumping Credits – wet products  
☐ Idle Time – please submit study  
☐ Power Takeoff – please submit study  
☐ Off-Road  
☐ Export of Tax Paid Fuel  
☐ Ready Mix  
☐ Solid Waste  
☐ 70 Refund Agent  
Number of clients: \_\_\_\_\_ Include form 80-015.  
☐ Reefer Unit  
☐ Pumping Credits – dry products  
☐ Pumping Credits – wet products  
☐ Idle Time – please submit study  
☐ Power Takeoff – please submit study

**V. Signature**

This application must be signed by an owner, a partner, or a corporate officer.

Signature: \_\_\_\_\_

Print name: \_\_\_\_\_

Title: \_\_\_\_\_

SSN: \_\_\_\_\_

Date signed: \_\_\_\_\_

**VI. Owners, General Partners, Corporate Officers and Responsible Parties**

Print the name, SSN and personal address of all owners, partners or officers. Include additional sheets if necessary.

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

Address: \_\_\_\_\_

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

Address: \_\_\_\_\_

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

Address: \_\_\_\_\_

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

Address: \_\_\_\_\_

**VII. Direct Deposit of Refunds**

Do you wish to have your refund deposited directly into your bank account?

☐ No

☐ Yes Complete form 90-303.

**Instructions and Definitions**

**21 Agricultural Production:** Farming, ranching, greenhouses and other similar businesses using motor fuel or undyed special fuel in the production of agricultural or livestock products.

**31 Federal Government:** The United States, its agencies and instrumentalities. This includes the Red Cross, Project Head Start, Federal Land Banks, Federal Land Bank Associations.

**32 State Government:** The State of Iowa, its agencies and political subdivisions.

**33 Other Political Subdivisions:** An entity that (a) has a specific geographic area, and (b) has public officials elected at public elections, and (c) has taxing power, and (d) benefits the general public, and (e) is approved by the State of Iowa. This includes counties, cities, and public schools.

**35 Regional Transit System:** A public transit system serving one county or all or part of a multicounty area whose boundaries correspond to the regional planning areas designated by the governor or approved by the Iowa Department of Revenue.

**Note: Urban Transit System** - This is administered by the Iowa Department of Transportation.

**36 Native American Tribe:** Native American Tribes who purchase and use fuel for tribal purposes on their own Indian Country and/or Native American Tribes who sell directly to their tribal members on their own Indian Country.

**41 Contract Carrier:** A carrier who has a contract with a public school under Iowa Code section 285.5 for transporting students.

**51 Commercial Fishing:** Licensed and operating under an owner's certificate issued pursuant to Iowa Code section 482.4; for fuel used in watercraft.

**52 Home Heating:** Motor fuel or undyed special fuel used in home heating.

**53 Extraction and Processing of Natural Deposits:** Motor fuel or undyed special fuel used for extraction and processing

of natural deposits.

**54 Denaturing Alcohol:** Motor fuel or undyed special fuel used for denaturing alcohol.

**60 Commercial:**

**Refrigeration Units (reefers):** Motor fuel and undyed special fuel.

**Pumping Credits (dry products):** Motor fuel or undyed special fuel placed in the supply tank of a motor vehicle when the motor is used as a power source for offloading dry products.

**Pumping Credits (wet products):** Motor fuel or undyed special fuel placed in the supply tank of a motor vehicle when the motor is used as a power source for offloading wet products.

**Off-Road:** Motor fuel and undyed special fuel in unlicensed vehicles not operated on public highways.

**Export of Tax Paid Fuel:** Distributors only. Motor fuel or undyed special fuel purchased tax paid and sold in smaller quantities (less than transport load) to consumers outside the state.

**Idle Time:** Motor fuel or undyed special fuel used when the engine is running but not propelling the vehicle.

**Power Take-off:** Motor fuel or undyed special fuel used for powering auxiliary equipment that is powered by the power takeoff.

**Ready Mix:** Motor fuel or undyed special fuel placed in the fuel supply tank of the vehicle; refund on 30 percent.

**Solid Waste:** Offloading. Motor fuel or undyed special fuel placed in the fuel supply tank of the vehicle; refund on 30 percent.

**70 Refund Agent:** A person requesting a refund for idle time, power take-off, refrigeration units, pumping credits, or transport diversions may designate another person as an agent to file the claim and receive the refund. See the previous definitions for the following: Reefer Unit, Pumping Credits (dry products), Pumping Credits (wet products), Idle Time, Power Take-off. Complete form 80-015.

Mail completed application to:	For assistance, call:
Tax Management Division-Fuel Tax Iowa Department of Revenue PO Box 10465 Des Moines IA 50306-0465 <b>Or fax to 515-281-3756</b>	515-281-3114 or 1-800-367-3388  8 a.m. - 4:15 p.m. CT <b>Email:</b> <a href="mailto:idr@iowa.gov">idr@iowa.gov</a>
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